

## SULLIVAN & CROMWELL LLP

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August 8, 2007

*Via Facsimile*

Paul C. Gluckow, Esq.,  
Simpson Thacher & Bartlett LLP,  
425 Lexington Avenue,  
New York, NY 10017-3954.

Re: Tax Protection Agreement Dispute

Dear Paul:

I write in reply to your letter of yesterday.

First and unfortunately, your letter omits to mention that, although you have proposed that the parties use one of the Big Four accounting firms to preside over the Tax Protection Agreement arbitration, you have since March ignored our requests for information regarding your clients' relationships to those firms. By your continued refusal, you are simply reading out of the Tax Protection Agreement the word "independent" from the requirement that a "nationally recognized independent public accounting firm" resolve the dispute. As we have repeatedly stated, it would be ill-advised for us to advise our clients to retain an accounting firm without knowing the degree of its independence from your clients or Blackstone. We filed our petition to compel arbitration based on your clients' unyielding insistence on using the Big Four without disclosing any information regarding their potential conflicts, and in disregard of the terms of the Tax Protection Agreement. We have learned, in conversations with each of the Big Four firms, in combination with a review of your client's public SEC filings, that each of the Big Four provide extensive services to your clients.

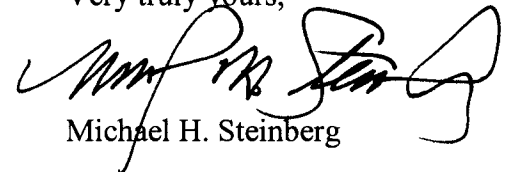
Paul C. Gluckow, Esq.

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*Second*, your letter states that you are not conditioning the provision of information regarding the Big Four firms' independence on the extension of your deadline to oppose our petition, and that you are currently locating that information. If my understanding of your letter is correct, we are willing to extend the opposition deadlines in our federal and state actions by two weeks provided that, before the extended deadlines, you agree to provide us with information regarding your clients' conflicts with respect to the Big Four, Grant Thornton and Reznick Group. We would also like your agreement that you will take no further action in the Illinois case you have filed during that two-week period. Please let me know if this arrangement is acceptable to you, and if so we will file the appropriate papers.

*Third*, in the interest of assisting you in determining the appropriate accounting firm to arbitrate the dispute, I can advise you that none of our clients has, over the past three years, had any business relationship with Grant Thornton or Reznick Group.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael H. Steinberg", written over the typed name.

Michael H. Steinberg

cc: Bruce D. Angiolillo, Esq.  
(Simpson Thacher & Barlett LLP)

## Confirmation Report - Memory Send

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FAX NUMBER  
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Date: August 8, 2007

FROM: SENDER'S NUMBER(S)  
Michael H. Steinberg (310) 712-6670

TO:	COMPANY	NUMBER(S)
1. Paul C. Gluckow, Esq.	Simpson Thacher & Bartlett LLP	212.455.2502 212.455.2653
2. cc: Bruce D. Angiolillo, Esq.	Simpson Thacher & Bartlett LLP	212.455.2502 212.455.3735

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SENDER'S NUMBER(S)





Michael H. Steinberg

 (310) 712-6670

**TO:**

COMPANY

NUMBER(S)

- |    |                               |                                |  |
|----|-------------------------------|--------------------------------|--|
| 1. | Paul C. Gluckow, Esq.         | Simpson Thacher & Bartlett LLP |  212.455.2502 |
|    |                               |                                |  212.455.2653 |
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|    |                               |                                |  212.455.3735 |

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